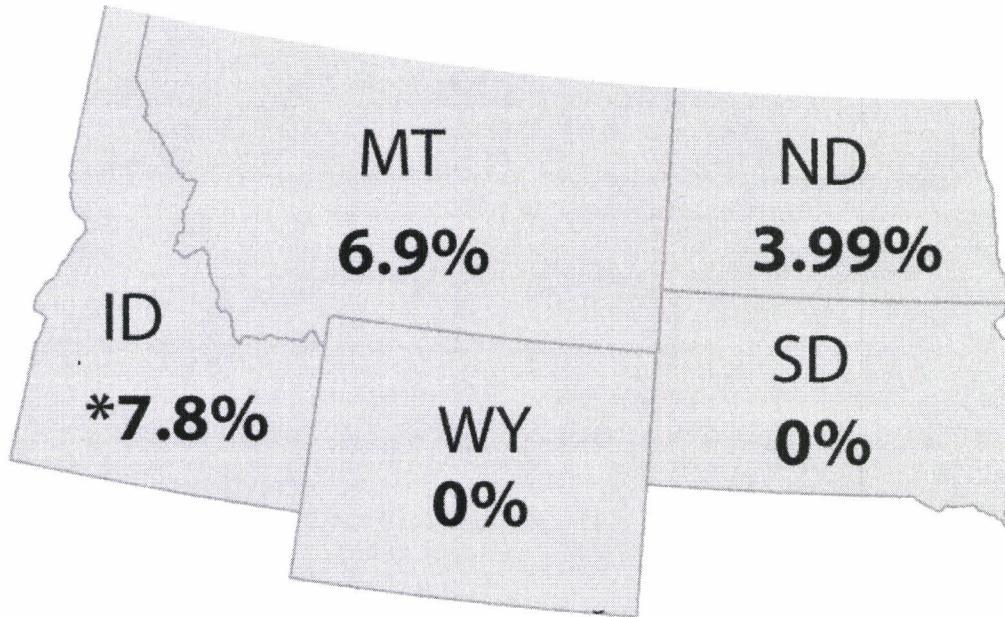


Figure 1

## REGIONAL TOP INCOME TAX RATES



**\*The Governor and legislature in Idaho are in the process of reforming their tax code**

Roberts, Bill. "This Year, a Hated Idaho Tax May Die." *This Year, a Hated Idaho Tax May Die*.

Idaho Statesman, 8 Jan. 2013. Web. 28 Jan. 2013

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Figure 2

# **NO INCOME TAX STATES vs. HIGH INCOME TAX STATES TEN YEAR COMPARISON**

Variable	Avg. of Nine States With No Income Tax**	Avg. of 9 States With Highest Income Tax**	US Avg.
Gross State Product Growth	58.54%	42.06%	46.61%
Non-Farm Payroll Growth	5.36%	-1.68%	0.51%
Population Growth	13.65%	5.49%	8.63%
State and Local Tax Revenue Growth	81.53%	44.88%	51.04%

\*\*Flows, Capital. "The Reality Of Higher Taxes On Income Is An Ugly One." *Forbes*. Forbes Magazine, 24 Oct. 2012. Web. 30 Jan. 2013.